IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE

INCOME TAX APPEAL NO. 184 OF 2003

The Commissioner of Income-tax V,
Pune. Appellant

vs.

Pushpak Steel Industries Ltd.,
Pune. Respondent

Ms.S.V.Bharucha i/b. Mr.K.B. Rao for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 28th September 2004

P.C.

Heard.

2. In the light of the facts of the present case and the judgment of the Supreme Court in the case of Sahney Steel and Press Works Ltd and ors. v. Commissioner of Income Tax, 228 ITR 253, it cannot be said that Income Tax Appellate Tribunal committed any error.

3. No substantial question of law arises.

4. Appeal is dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)